

**Proposed Substitute
Bill No. 164**

February Session, 2020

LCO No. 2565

**AN ACT LOWERING THE AGE OF ELIGIBILITY FOR PROPERTY TAX
RELIEF FOR SENIOR CITIZENS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-170v of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective October 1, 2020, and*
3 *applicable to assessment years commencing on or after October 1, 2020*):

4 (a) For purposes of this section, "qualified taxpayer" means a person
5 who (1) in the calendar year preceding a claim for tax relief under this
6 section, was (A) sixty-five years of age or older, (B) the spouse of such
7 person, provided such spouse is domiciled with such person, or (C) a
8 surviving spouse sixty-two years of age or older of a person who had
9 qualified and was entitled to tax relief under this section at the time of
10 such person's death, provided such surviving spouse was domiciled
11 with such person at the time of the person's death; (2) occupies or
12 occupied the real property for which tax relief is sought as his or her
13 home; (3) has been, or his or her spouse has been, a resident of the state
14 for at least one year before applying for tax relief pursuant to this section
15 and section 12-170w; and (4) had taxable and nontaxable income in the
16 tax year preceding the date of application for relief under this section
17 that was not in excess of limits set forth in section 12-170aa, as adjusted
18 annually.

19 [(a)] (b) Any municipality, upon approval of its legislative body, may

20 provide that an owner of real property or any tenant for life or for a term
21 of years liable for property taxes under section 12-48 who [meets the
22 qualifications stated in this subsection] is a qualified taxpayer shall be
23 entitled to pay the tax levied on such property, calculated in accordance
24 with the provisions of subsection [(b)] (c) of this section, for the first year
25 the claim for such tax relief is filed and approved in accordance with the
26 provisions of section 12-170w, and such [person] qualified taxpayer
27 shall be entitled to continue to pay the amount of such tax or such lesser
28 amount as may be levied in any year, during each subsequent year that
29 such [person meets such qualifications, and the surviving spouse of
30 such owner or tenant, qualified in accordance with the requirements
31 pertaining to a surviving spouse in this subsection] qualified taxpayer,
32 or any owner or tenant possessing a joint interest in such property with
33 such [owner] qualified taxpayer at the time of such [owner's] qualified
34 taxpayer's death, and qualified at such time in accordance with the
35 requirements in this subsection, shall be entitled to continue to pay the
36 amount of such tax or such lesser amount as may be levied in any year,
37 as it becomes due each year following the death of such [owner]
38 taxpayer for as long as such taxpayer's surviving spouse or joint owner
39 or joint tenant is qualified in accordance with the requirements in this
40 [subsection] section. After the first year a claim for such tax relief is filed
41 and approved, application for such tax relief shall be filed biennially on
42 a form prepared for such purpose by the assessor of such municipality.
43 Any such [owner or tenant who is qualified in accordance with this
44 section] qualified taxpayer and any such [surviving spouse or] joint
45 owner or joint tenant surviving upon the death of such [owner or tenant]
46 qualified taxpayer, shall be entitled to pay such tax in the amount as
47 provided in this section for so long as such [owner or tenant] qualified
48 taxpayer or such [surviving spouse or] joint owner or joint tenant
49 continues to be so qualified. [To qualify for the tax relief provided in this
50 section a taxpayer shall meet all the following requirements: (1) On
51 December thirty-first of the calendar year preceding the year in which a
52 claim is filed, be (A) seventy years of age or over, (B) the spouse of a
53 person, seventy years of age or over, provided such spouse is domiciled

54 with such person, or (C) sixty-two years of age or over and the surviving
55 spouse of a taxpayer who at the time of such taxpayer's death had
56 qualified and was entitled to tax relief under this section, provided such
57 surviving spouse was domiciled with such taxpayer at the time of the
58 taxpayer's death, (2) occupy such real property as his or her home, (3)
59 either spouse shall have resided within this state for at least one year
60 before filing the claim under this section and section 12-170w, (4) the
61 taxable and nontaxable income of such taxpayer, the total of which shall
62 hereinafter be called "qualifying income", in the tax year of such
63 homeowner ending immediately preceding the date of application for
64 benefits under the program in this section, was not in excess of limits set
65 forth in section 12-170aa, as adjusted annually, evidence of which
66 income shall be submitted] A claimant for relief under this section shall
67 submit evidence of income to the assessor in the municipality in which
68 application for benefits under this section is filed in such form and
69 manner as the assessor may prescribe. The amount of any Medicaid
70 payments made on behalf of [such homeowner or the spouse of such
71 homeowner] such claimant or such claimant's spouse shall not
72 constitute income. The income of the spouse of [such homeowner] such
73 claimant shall not be included in [the] his or her qualifying income [of
74 such homeowner] for purposes of determining eligibility for tax relief
75 under this section, if such spouse is a resident of a health care or nursing
76 home facility in this state, and such facility receives payment related to
77 such spouse under the Title XIX Medicaid program. In addition to the
78 eligibility requirements prescribed in [this] subsection (a) of this section,
79 any municipality that provides tax relief in accordance with the
80 provisions of this section may impose asset limits as a condition of
81 eligibility for such tax relief.

82 [(b)] (c) The tax on the real property for which the benefits under this
83 section are claimed shall be the lower of: The tax due with respect to the
84 [homeowner's] qualified taxpayer's residence for the assessment year
85 commencing October first of the year immediately preceding the year
86 in which the initial claim for tax relief is made, or the tax due for any
87 subsequent assessment year. If title to real property is recorded in the

88 name of the [person or the spouse making a claim and qualifying under
89 this section] qualified taxpayer and any other person or persons, the
90 [claimant hereunder] qualified taxpayer shall be entitled to pay [the
91 claimant's] his or her fractional share of the tax on such property
92 calculated in accordance with the provisions of this section, and such
93 other person or persons shall pay the person's or persons' fractional
94 share of the tax without regard for the provisions of this section. For the
95 purposes of this section, a "mobile manufactured home", as defined in
96 section 12-63a, shall be deemed to be real property.

97 [(c)] (d) If any [person] qualified taxpayer with respect to whom a
98 claim for tax relief in accordance with this section and section 12-170w
99 has been approved for any assessment year transfers, assigns, grants or
100 otherwise conveys subsequent to the first day of October, but prior to
101 the first day of August in such assessment year, the interest in real
102 property to which such claim for tax relief is related, regardless of
103 whether such transfer, assignment, grant or conveyance is voluntary or
104 involuntary, the amount of such tax relief benefit, determined as the
105 amount by which the tax payable without benefit of this section exceeds
106 the tax payable under the provisions of this section, shall be a pro rata
107 portion of the amount otherwise applicable in such assessment year to
108 be determined by a fraction the numerator of which shall be the number
109 of full months from the first day of October in such assessment year to
110 the date of such conveyance and the denominator of which shall be
111 twelve. If such conveyance occurs in the month of October the grantor
112 shall be disqualified for such tax relief in such assessment year. The
113 grantee shall be required within a period not exceeding ten days
114 immediately following the date of such conveyance to notify the
115 assessor thereof, or in the absence of such notice, upon determination
116 by the assessor that such transfer, assignment, grant or conveyance has
117 occurred, the assessor shall determine the amount of tax relief benefit to
118 which the grantor is entitled for such assessment year with respect to
119 the interest in real property conveyed and notify the tax collector of the
120 reduced amount of such benefit. Upon receipt of such notice from the
121 assessor, the tax collector shall, if such notice is received after the tax

122 due date in the municipality, no later than ten days thereafter mail or
123 hand a bill to the grantee stating the additional amount of tax due as
124 determined by the assessor. Such tax shall be due and payable and
125 collectible as other property taxes and subject to the same liens and
126 processes of collection, provided such tax shall be due and payable in
127 an initial or single installment not sooner than thirty days after the date
128 such bill is mailed or handed to the grantee and in equal amounts in any
129 remaining, regular installments as the same are due and payable.

130 (e) A municipality may, by vote of its legislative body, set a minimum
131 age for tax relief under this section that is older than sixty-five for an
132 otherwise qualified taxpayer. No municipality, which by vote of its
133 legislative body prior to October 1, 2020, limited tax relief under this
134 section to persons age seventy years and older shall be required to take
135 another vote unless it is seeking to lower the age of eligibility in
136 accordance with this section.

137 Sec. 2. Section 12-81c of the general statutes is repealed and the
138 following is substituted in lieu thereof (*Effective October 1, 2020, and*
139 *applicable to assessment years commencing on or after October 1, 2020*):

140 The legislative body of any municipality may, by ordinance, exempt
141 from personal property taxation (1) any ambulance-type motor vehicle
142 which is used exclusively for the purpose of transporting any medically
143 incapacitated individual, except any such vehicle used to transport any
144 such individual for profit, (2) any property owned by a nonprofit
145 ambulance company, [and] (3) any motor vehicle owned by a person
146 seventy-one years of age or older who has resided in the municipality
147 not less than forty years, provided such person meets income, asset and
148 proof of residency standards set by the municipality, and (4) any motor
149 vehicle owned by a person with disabilities, or owned by the parent or
150 guardian of such person, which vehicle is equipped for purposes of
151 adapting its use to the disability of such person, provided the legislative
152 body of the municipality adopts a definition of such vehicle.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2020, and applicable to assessment years commencing on or after October 1, 2020</i>	12-170v
Sec. 2	<i>October 1, 2020, and applicable to assessment years commencing on or after October 1, 2020</i>	12-81c